

HOUSE BILL 186

By Jernigan

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, Part 14, relative to notice of collection
by levy.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1406(b), is amended by
deleting the following language:

The notice shall be given not less than ten (10) days before the date of the levy by
delivering it in person, or by leaving it at the dwelling or usual place of business of the
person, or by mailing it to the person's last known address.

and substituting instead the following:

The notice must be given not less than ten (10) days before the date of the levy by
mailing it via certified mail to the person's last known address. The costs of mailing are
to be borne by the person receiving the notice and may be recovered by the
commissioner or commissioner's delegate in accordance with § 67-1-1405.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.